



June 26, 2006

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Attn: Art Unit 2627 - Examiner Klimowicz, William Joseph

FROM: Stephen B. Ackerman, Reg. No. 37,761  
28 Davis Avenue  
Poughkeepsie, N.Y. 12603

SUBJECT: Serial #: 10/780,514  
File Date: 2/17/2004  
Inventor: Cherrng-Chyi Han  
Examiner: Klimowicz, William Joseph  
Art Unit: 2627  
Title: A Pole Piece for High Track Density Recording

#### RESPONSE TO RESTRICTION REQUIREMENT

Dear Sir:

This is in response to the Restriction Requirement in the Office Action dated May 25, 2006. In that office action, restriction was required to one of the following Inventions under

#### CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner of Patents P.O. Box 1450, Alexandria, VA 22313-1450 on June 26, 2006.

Signature   
Stephen B. Ackerman, Reg. No. 37,761

Date: June 26, 2006